

2016

**CERTIFICATE**

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Leon

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	169,989	79,103 33.759
Debt Service	10-113	9	39,000	
Library	12-1220	9	4,300	3,225 1.376
Employee Benefits	12-16,102	10	46,283	21,120 9.013
Law Enforcement		10	222,308	
Special Highway		11	24,691	
Water Utility		11	162,453	
Sewer Utility		12	286,944	
Refuse Utility		12	54,307	
Non-Budgeted Funds		13		
<b>Totals</b>		xxxxx	1,010,275	103,448 44.148
Notice of the vote to adopt required to be published and attached to the budg			No	County Clerk's Use Only
Budget Summary		14		2 343,152
Neighborhood Revitalization				Nov 1, 2015 Total Assessed Valuation

Assisted by:

Carolyn Brock

Address:

612 SW Terrace Ave

Topeka, KS 66611-1216

Email:

brockck@sbcglobal.net

Date Attested: Nov

*[Signature]*

County Clerk



*[Signature]* L. GERALD Schuetz

*[Signature]* Jodie Laidler

*[Signature]* Steven D. Schuetz

*[Signature]* Larry D. HANLEY JR

*[Signature]* Rodney Pressnell

*[Signature]* KRIS SAMISCH

Governing Body

(Published in The Butler County Times-Gazette August 6, 2015.)

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Leon**

will meet on August 24, 2015 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Leon City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	171,797	32.630	169,800	33.060	169,989	79,103	33.647
Debt Service	52,750		39,000		39,000		
Library	3,645	1.344	4,275	1.263	4,300	3,225	1.372
Employee Benefits	31,177	9.177	40,000	9.005	46,253	21,120	8.984
Law Enforcement	132,012		135,896		222,308		
Special Highway	21,860		32,472		24,691		
Water Utility	132,507		151,892		162,453		
Sewer Utility	95,213		100,574		286,944		
Refuse Utility	37,092		50,500		54,307		
Reserves	54,378						
Totals	732,631	43.151	744,349	43.327	1,010,275	103,448	44.003
Less: Transfers	45,500		13,750		18,750		
Net Expenditure	687,131		730,599		991,525		
Total Tax Levied	102,096		101,589		XXXXXXXXXXXX		
Assessed Valuation	2,366,070		2,344,717		2,350,973		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	166,500		145,500		119,500		
Revenue Bonds	867,233		842,762		846,923		
Other	32,912		0		0		
Lease Purchase Principal	0		0		0		
Total	1,066,645		993,262		966,423		

\*Tax rates are expressed in mills

**L. Gerald Schaefer**

City Official Title: Mayor



City of Leon

2016

## Computation to Determine Limit for 2016

		Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$	101,589
2. Debt service levy in 2015 budget	- \$	0
3. Tax levy excluding debt service	\$	101,589
2015 Valuation Information for Valuation Adjustments		
4. New improvements for 2015 :	+ _____	5,392
5. Increase in personal property for 2015 :		
5a. Personal property 2015	+ _____	43,337
5b. Personal property 2014	- _____	48,976
5c. Increase in personal property (5a minus 5b)	+ _____	0
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	- _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2015 :	+ _____	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	_____	5,392
9. Total estimated valuation July 1, 2015	_____	2,350,973
10. Total valuation less valuation adjustment (9 minus 8)	_____	2,345,581
11. Factor for increase (8 divided by 10)	_____	0.00230
12. Amount of increase (11 times 3)	+ \$	234
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	101,823
14. Debt service levy in this 2016 budget		
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		101,823
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)	\$	1,625
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	103,448

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18  
ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper and  
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Leon

2016

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	77,516	15,920	348	390	1,337	189
Debt Service						
Library	2,958	607	13	15	51	7
Employee Benefits	21,115	4,336	95	106	364	52
Law Enforcement						
TOTAL	101,589	20,863	456	511	1,752	248

County Treas Motor Vehicle Estimate 20,863

County Treas Recreational Vehicle Estimate 456

County Treas 16/20M Vehicle Estimate 511

County Treas Commercial Vehicle Tax Estimate 1,752

County Treas Watercraft Tax Estimate 248

Motor Vehicle Factor 0.20537

Recreational Vehicle Factor 0.00449

16/20 Vehicle Factor 0.00503

Commercial Vehicle Factor 0.01725

Watercraft Factor 0.00244



City of Leon

2016

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2014</b>	<b>Current Amount for 2015</b>	<b>Proposed Amount for 2016</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	11,000			12-1,117
Law Enforcement	Equipment Reserve	4,500	-	5,000	12-1,117
Law Enforcement	Employee Benefits	-	8,750	8,750	12-825d
Water	Employee Benefits	-	2,500	2,500	12-825d
Sewer	Employee Benefits	-	2,500	2,500	12-825d
Sewer	Sewer Reserve	30,000			12-631o
<b>Totals</b>		<b>45,500</b>	<b>13,750</b>	<b>18,750</b>	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		<b>45,500</b>	<b>13,750</b>	<b>18,750</b>	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998	10/5/1998	10/5/2018	variable	345,000	100,000	March		2,494		1,875	
						Sept	Sept	2,494	25,000	1,875	25,000
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	19,500	March		362		351	
						Sept	Sept	362	1,100	351	1,100
<b>Total G.O. Bonds</b>					<b>119,500</b>			<b>5,712</b>	<b>26,100</b>	<b>4,452</b>	<b>26,100</b>
Revenue Bonds:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	120,000	March		2,313		2,175	
						Sept	Sept	2,313	10,000	2,175	10,000
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	726,923	March		6,264	15,001	7,634	15,351
						Sept	Sept	7,810	15,175	7,456	15,529
<b>Total Revenue Bonds</b>					<b>846,923</b>			<b>18,700</b>	<b>40,176</b>	<b>19,440</b>	<b>40,880</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>966,423</b>			<b>24,412</b>	<b>66,276</b>	<b>23,892</b>	<b>66,980</b>



# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2016**

Library found in: City of Leon  
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$2,958	\$3,225
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$668	\$607
Recreational Vehicle Tax	\$29	\$13
16/20M Vehicle Tax	\$33	\$15
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$3,688	\$3,860
Difference in Total Taxes:	\$172	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$2,344,717	\$2,350,973
Did Assessed Valuation Decrease?	No	
Levy Rate	1.262	1.372
Difference in Levy Rate:	0.110	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.



City of Leon

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	75,943	44,892	21,602
Receipts:			
Ad Valorem Tax	71,499	77,516	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,113		
Motor Vehicle Tax	16,190	16,207	15,920
Recreational Vehicle Tax		716	348
16/20M Vehicle Tax		790	390
Commercial Vehicle Tax			1,337
Watercraft Tax			189
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		2,681	2,500
Franchise Tax	44,455	45,000	45,000
Fines, Fees & Permits	1,532	2,500	2,500
Reimbursements	280		
Interest on Idle Funds	590	300	300
Miscellaneous	1,087	800	800
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>140,746</b>	<b>146,510</b>	<b>69,284</b>
<b>Resources Available:</b>	<b>216,689</b>	<b>191,402</b>	<b>90,886</b>
Expenditures:			
Salaries & Wages	69,877	70,000	70,000
Contractual	25,205	35,000	35,000
Commodities	10,378	21,000	21,000
Street Improvements	47,284	18,085	17,989
Street Lighting		4,000	4,000
Capital Outlay	8,053	10,000	10,000
Five Mills Street Improvement		11,715	12,000
Transfer to Equipment Reserve	11,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>171,797</b>	<b>169,800</b>	<b>169,989</b>
Unencumbered Cash Balance Dec 31	44,892	21,602	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	172,336	183,313	169,989
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			169,989
Tax Required			79,103
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			<b>79,103</b>

City of Leon

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	13,069	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rental Income-Senior Housing	39,681	39,000	39,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	39,681	39,000	39,000
Resources Available:	52,750	39,000	39,000
Expenditures:			
Contractual	21,069	9,012	10,250
Commodities	475		
Principal	25,000	25,000	25,000
Interest	6,206	4,988	3,750
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	52,750	39,000	39,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	39,050	44,019	39,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			39,000
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			0

See Tab A

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	969	969	382
Receipts:			
Ad Valorem Tax	2,946	2,958	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	176		
Motor Vehicle Tax	523	668	607
Recreational Vehicle Tax		29	13
16/20M Vehicle Tax		33	15
Commercial Vehicle Tax			51
Watercraft Tax			7
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,645	3,688	693
Resources Available:	4,614	4,657	1,075
Expenditures:			
Appropriations to Library	3,645	4,275	4,300
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,645	4,275	4,300
Unencumbered Cash Balance Dec 31	969	382	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	4,055	4,275	4,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,300
Tax Required			3,225
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			3,225

Qualifies for



City of Leon

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	11,359	6,613	6,460
Receipts:			
Ad Valorem Tax	20,108	21,115	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,620		
Motor Vehicle Tax	4,703	4,559	4,336
Recreational Vehicle Tax		201	93
16/20M Vehicle Tax		222	106
Commercial Vehicle Tax			364
Watercraft Tax			52
Transfer from Law Enforcement		8,750	8,750
Transfer from Water		2,500	2,500
Transfer from Sewer		2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Receipts</b>	<b>26,431</b>	<b>39,847</b>	<b>18,703</b>
<b>Resources Available:</b>	<b>37,790</b>	<b>46,460</b>	<b>25,163</b>
Expenditures:			
Payroll Taxes & Benefits	31,177	40,000	46,283
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>31,177</b>	<b>40,000</b>	<b>46,283</b>
Unencumbered Cash Balance Dec 31	6,613	6,460	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	51,000	51,000	46,283
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			46,283
Tax Required			21,120
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			21,120

**Adopted Budget**

Law Enforcement	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	27,646	58,204	62,308
Receipts:			
Fines & Fees	162,570	160,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Receipts</b>	<b>162,570</b>	<b>160,000</b>	<b>160,000</b>
<b>Resources Available:</b>	<b>190,216</b>	<b>218,204</b>	<b>222,308</b>
Expenditures:			
Salaries & Benefits	65,664	70,000	70,000
Contractual	27,973	35,000	45,000
Commodities	33,875	42,146	93,558
Transfer to Employee Benefits		8,750	8,750
Transfer to Equipment Reserve	4,500		5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>132,012</b>	<b>155,896</b>	<b>222,308</b>
Unencumbered Cash Balance Dec 31	58,204	62,308	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	132,168	155,896	222,308
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			222,308
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			0

City of Leon

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	11,982	14,759	3,817
Receipts:			
State of Kansas Gas Tax	17,975	18,100	18,130
County Transfers Gas	3,133	3,430	2,744
State of Kansas	3,529		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>24,637</b>	<b>21,530</b>	<b>20,874</b>
<b>Resources Available:</b>	<b>36,619</b>	<b>36,289</b>	<b>24,691</b>
Expenditures:			
Salaries & Benefits	1,853		
Contractual	15,911	20,000	20,000
Commodities	4,096	12,472	4,691
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,860</b>	<b>32,472</b>	<b>24,691</b>
Unencumbered Cash Balance Dec 31	14,759	3,817	0
2014/2015/2016 Budget Authority Amount	21,860	32,472	24,691

Adopted Budget Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	113	14,285	12,453
Receipts:			
Charges to Customers	146,679	150,000	150,000
Fees			
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>146,679</b>	<b>150,000</b>	<b>150,000</b>
<b>Resources Available:</b>	<b>146,792</b>	<b>164,285</b>	<b>162,453</b>
Expenditures:			
Salaries & Benefits	8,409	10,000	10,000
Contractual	23,963	40,000	40,000
Commodities	75,381	84,706	90,603
Capital Outlay	4,775		5,000
Debt Service-Well	19,979	14,626	14,350
Transfer to Employee Benefits		2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>132,507</b>	<b>151,832</b>	<b>162,453</b>
Unencumbered Cash Balance Dec 31	14,285	12,453	0
2014/2015/2016 Budget Authority Amount	158,281	151,832	162,453



City of Leon

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	83,210	120,518	153,444
Receipts:			
Charges to Customers	130,397	131,000	131,000
Special Assessments	2,124	2,500	2,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>132,521</b>	<b>133,500</b>	<b>133,500</b>
<b>Resources Available:</b>	<b>215,731</b>	<b>254,018</b>	<b>286,944</b>
Expenditures:			
Salaries & Benefits	4,407	28,000	28,000
Contractual	9,021	20,000	20,000
Commodities	1,444	4,000	4,000
Capital Outlay			184,672
Debt Service-Revolving Loan			
Debt Service-Series 2011	50,341	44,250	45,970
Debt Service-Bluestem		1,824	1,802
Transfer to Employee Benefits		2,500	2,500
Transfer to Sewer Reserve	30,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>95,213</b>	<b>100,574</b>	<b>286,944</b>
Unencumbered Cash Balance Dec 31	120,518	153,444	0
2014/2015/2016 Budget Authority Amount	211,438	237,494	286,944

Adopted Budget Refuse Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	10,578	14,807	9,307
Receipts:			
Charges to Customers	41,321	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>41,321</b>	<b>45,000</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>51,899</b>	<b>59,807</b>	<b>54,307</b>
Expenditures:			
Salaries & Benefits		5,000	5,000
Contractual	37,017	45,000	45,000
Commodities	75	500	4,307
Capital Outlay			
Transfer to Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>37,092</b>	<b>50,500</b>	<b>54,307</b>
Unencumbered Cash Balance Dec 31	14,807	9,307	0
2014/2015/2016 Budget Authority Amount	57,618	60,960	54,307

## NON-BUDGETED FUNDS

(Only the actual budget year for 2014 is to be shown)

## City of Leon

## Non-Budgeted Funds

[illegible]

**\*\* Note:** These two block figures should agree.



## NOTICE OF BUDGET HEARING

The governing body of

City of Leon

will meet on August 24, 2015 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Leon City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	171,797	32.630	169,800	33.060	169,989	79,103	33.647
Debt Service	52,750		39,000		39,000		
Library	3,645	1.344	4,275	1.262	4,300	3,225	1.372
Employee Benefits	31,177	9.177	40,000	9.005	46,283	21,120	8.984
Law Enforcement	132,012		155,896		222,308		
Special Highway	21,860		32,472		24,691		
Water Utility	132,507		151,832		162,453		
Sewer Utility	95,213		100,574		286,944		
Refuse Utility	37,092		50,500		54,307		
Reserves	54,578						
Totals	732,631	43.151	744,349	43.327	1,010,275	103,448	44.003
Less: Transfers	45,500		13,750		18,750		
Net Expenditure	687,131		730,599		991,525		
Total Tax Levied	102,098		101,589		XXXXXXXXXXXXXXX		
Assessed Valuation	2,366,070		2,344,717		2,350,973		

Outstanding Indebtedness,  
January 1,

	2013
G.O. Bonds	166,500
Revenue Bonds	867,253
Other	32,912
Lease Purchase Principal	0
Total	1,066,665

	2014
G.O. Bonds	145,500
Revenue Bonds	847,762
Other	0
Lease Purchase Principal	0
Total	993,262

	2015
G.O. Bonds	119,500
Revenue Bonds	846,923
Other	0
Lease Purchase Principal	0
Total	966,423

\*Tax rates are expressed in mills

L Gerald Schuetz

City Official Title: Mayor